

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HJR 81**

February 1, 2023

**SUMMARY OF BILL:** Proposes amending Article II, Section 28 of the Constitution of Tennessee to prohibit the Legislature from levying, authorizing, or otherwise permitting any state tax upon property. Requires the resolution to be posted to the websites of the Secretary of State and the General Assembly.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The proposed language will be posted on the official websites of the Secretary of State and the General Assembly to satisfy publication requirements established by Article XI, Section 3 of the Constitution of Tennessee; therefore, any increase in state expenditures for costs associated with publication are considered not significant.
- Any increase in state expenditures to prepare a copy of this resolution is estimated to be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

/cd